

The court incorporates by reference in this paragraph and adopts as the findings and orders of this court the document set forth below.



/S/ RUSS KENDIG

Russ Kendig
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION, CANTON**

In re:)	Chapter 11
)	
I.E. LIQUIDATION, INC.)	Case No. 06-62179
(f/k/a IDEAL ELECTRIC COMPANY))	
)	Judge Russ Kendig
Debtor.)	

**ORDER APPROVING SECOND MOTION OF PLAN ADMINISTRATOR
OF THE ESTATE OF I.E. LIQUIDATION, INC. FOR AN ORDER
EXTENDING PRIOR RELIEF REGARDING THE TIME PERIOD
FOR SERVICE OF PROCESS OF CERTAIN ACTIONS**

This matter having come before the Court upon the Second Motion of Plan Administrator of the Estate of I.E. Liquidation, Inc. for an Order Extending Prior Relief Regarding the Time Period for Service of Process of Certain Actions, Docket No. 925 (the "Motion"). The Court having reviewed the Motion; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and reference from the District Court for the Northern District of Ohio pursuant to 28 U.S.C. § 157; (b) this is a core proceeding pursuant to 28 U.S.C.

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§ 157(b)(2)(B); (c) venue of this chapter 11 case and the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and (d) notice of the Motion was sufficient under the circumstances and no objections or comments having been filed in response to the Motion; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein:

IT IS HEREBY ORDERED THAT:

1. The Motion shall be, and hereby is GRANTED.
2. Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Motion.
3. The deadline for service of the summonses and complaints for the Adversary Proceedings listed on Exhibit A to the Motion shall be and hereby is extended for an additional 30 days, through and including November 23, 2010.
4. The suspension of procedural actions and deadlines with regard to the Adversary Proceedings as ordered in the Extension Order, Docket No. 907, is hereby lifted and dissolved.
5. Nothing herein shall prejudice the rights of the Plan Administrator to seek further extension of the time to serve the summonses and complaints.

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